

## ABSTRACT OF THE DISCLOSURE

When a hole pattern is formed on a film to be processed, a matching deviation margin at a lithography step is reserved by making a diameter of a bottom of a hole substantially equal to a  
5 diameter of an aperture of the hole. The method for manufacturing the semiconductor apparatus includes the steps of: forming a (first) mask material film on a film to be processed; forming a tapered open pattern on the (first) mask material film; and etching the film to be processed by using the (first) mask material film as a mask.